



Iowa Community Colleges
Fiscal Year 2006
Certified Budgets

May 2005

Iowa Department of Education
Division of Community Colleges and Workforce Preparation
Bureau of Community Colleges and Career and Technical Education

State of Iowa
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ACKNOWLEDGMENTS

The staff and administration of the Division of Community Colleges and Workforce Preparation wish to acknowledge and thank the fifteen community college presidents and their staff for their assistance in developing this report. The figures noted in this report were obtained from each of the fifteen community colleges.

INTRODUCTION

Purpose of the Report

The Department of Education, Division of Community Colleges and Workforce Preparation staff annually prepares a **Community College Certified Budget Report**. This report provides information to assist the State Board of Education members in their role as outlined in 260C.17, as follows:

“The board of directors of each merged area shall prepare an annual budget designating the proposed expenditures for operation of the community college. The board shall further designate the amounts, which are to be raised by local taxation and the amounts which are to be raised by other sources of revenue for the operation. The budget of each merged area shall be submitted to the state board no later than May 1 preceding the next fiscal year for approval. The state board shall review the proposed budget and shall, prior to June 1, either grant its approval or return the budget without approval with the comments of the state board attached to it. Any unapproved budget shall be resubmitted to the state board for final approval.”

To meet the Iowa Code, this report on each community college's projected budget must be reviewed and approved by the State Board on or prior to June 1 of each year. At the time the information for this report is requested from Iowa's 15 Community Colleges, state general aid appropriations, tuition revenues, and employee salaries are not finalized for the next fiscal year. Only budget estimates can be provided. Community college staff demonstrated their best attempts at preparing the following budget estimates for next year.

Overview and Explanation of Budget Process

Each community college budget included in this report is the published budget approved by the college's local board. This budget is used for determining tax levies. To prepare this budget, college staff must estimate revenues and expenditures for Fiscal Year 2006.

- According to Chapter 24 of the Code of Iowa, the local approved community college budget must be filed with their controlling county auditor (the controlling county auditor is usually the auditor in the most populated county in the merged area i.e., Linn County for Kirkwood Community College), and published in newspapers with a notice of a public hearing. The notice of the public hearing needs to be published at least 10 days prior to the hearing. The budgets must be sent to the controlling county auditor no later than March 15 of each year on the forms prescribed by the state appeal board in the Department of Management.

The funds used for published and certified budgets are the Unrestricted General Fund (Fund 1), the Restricted General Fund (Fund 2), the Plant Fund (Fund 7), and the Bond and Interest Fund (Fund 7). Table 1 includes the estimated budget by college for Fiscal Year 2006 of Fund 1, Fund 2, and Fund 7. State totals are listed in Table 2. For comparative purposes, the Fiscal Year 2005 re-estimated budget and the Fiscal Year 2004 actual revenue and expenditures for Fund 1, Fund 2, and Fund 7 are included.

Unrestricted General Fund (Fund 1)

The Unrestricted General Fund (Fund 1) is available for any legally authorized purpose and is, therefore, used to account for all revenues and expenditures for activities not provided for in other funds. Organizational units to be financed through this fund are those which are generally directly related with the operation and support of the educational program of the college with the only restrictions being those imposed by the budget. Community colleges have primarily six sources of revenue available for general fund activities. These include:

1. State General Aid
2. Tuition and Fees
3. Local Support (Property Tax Levies)
4. Federal Aid
5. Sales and Service
6. Other Income (such as interest)

Restricted General Fund (Fund 2)

The Restricted General Fund (Fund 2) is used to account for resources that are available for the operation and support of the educational program, but which are restricted as to their use. Some examples are: Tort Liability, Unemployment Compensation, Direct Federal Grants, and Chapter 260E (Industrial New Jobs Training), Chapter 260F Jobs Training, and 260G Accelerated Career Education Program.

Plant Fund (Fund 7) and Bond and Interest Fund (Fund 7)

The Plant Funds (Fund 7) are used to account for resources that are available for the purchase and operation of physical facilities. Plant funds are generated from the local .2025 levies.

The Bond and Interest Fund (Fund 7) is used to account for resources that are available for the payment of interest on bonds and retirement of bonds issued.

Published Budgets

The “published budgets” (or “certified budgets”) contain the “best” estimate of revenues and expenditures, many of which are unknown at the time of the budget development. Specifically, State General Aid, Tuition and Fees, and Salary/Benefits remain undetermined.

In public fund accounting, budgets are balanced, i.e., current revenues are equal to current expenditures. If at the end of the year, revenues exceed expenditures, a fund balance surplus will occur for that year. Conversely, when expenditures are greater than revenues, a fund balance deficit will occur for that year. Over the years, it has been common practice for colleges to gradually accumulate the fund balance up to some targeted amount that is a cushion to unforeseen future drops in revenues or increases in one-time expenditures.

Table 1 depicts trends in revenues and expenditures for the General Funds (Fund 1 & Fund 2), Plant Fund (Fund 7) and Bond and Interest Fund (Fund 7) for each community college. The budgeted financial information of Fiscal Year 2006, re-estimated Fiscal Year 2005, and the actual revenue and expenditures for Fiscal Year 2004 are provided for a more accurate view of each institution's budget and a history of the revenues and expenditures. **Column A** in Tables 1 and 2 indicates the budgets for Fund 1 (Unrestricted) and Fund 2 (Restricted). **Column B** in Tables 1 and 2 indicates the Plant Fund Budget (Fund 7). **Column C** in Tables 1 and 2 indicates the Bond and Interest Fund Budget (Fund 7 - General Obligation Bonds). **Column D** in Tables 1 and 2 indicates the sum of Columns A, B, and C. **Column E** in Tables 1 and 2 indicates the Fiscal Year 2005 re-estimated certified (published) budget, after revenues and expenditures have been clarified. **Column F** in Tables 1 and 2 indicates the Fiscal Year 2004 actual data. **The beginning and ending fund balances for each fund are indicated for each community college.**

It should be noted that Hawkeye Community College included fixed assets (which includes land; buildings and fixed equipment; other structures and improvements; furniture, machinery, and equipment) in their beginning and ending fund balance. For the Plant Funds FY 2006 Budget fixed assets totaled \$37,539,385 in the ending fund balance.

Table 2 summarizes the individual community college data into statewide totals.

The following section provides the Fiscal Year 2006 budget for each community college as submitted in the public hearings and to the county auditors for the certification process and is as provided to the Department of Education by the 15 Iowa Community Colleges. **It is important to remember that this document includes more data than Fund 1 (Unrestricted General Fund), which is normally used in other published documents. It also includes Fund 2 (Restricted General Fund) and Fund 7 (Plant Fund and Bond and Interest Fund).**

EXECUTIVE SUMMARY

The Certified Budget is prepared annually by each community college. Each college has specific steps that it follows in order to prepare the Certified Budget and to submit it to the controlling county auditor by March 15 of each year. In January, the valuation reports are available from the county auditors to use as a basis for tax revenue estimates. In preparing the Certified Budget, historical year numbers are verified, current year numbers are re-estimated, and the next fiscal year numbers are estimated. Once the Certified Budget is prepared it is filed with the community college board. After filing with the community college board, a public hearing is set. The date for the public hearing must be published no sooner than 20 days before the hearing and no later than 10 days before the hearing. At that public hearing, any comments from the public are heard and the board votes to accept the budget. If adopted by the board, the budget is filed with the control county auditor.

To prepare the Certified Budget Report for the State Board of Education, each college sends in its certified budget to the financial consultant of the Bureau of Community Colleges and Career and Technical Education. Each College's Certified Budget is included separately in the report and data from all fifteen community colleges are combined to form a statewide total table. Each college is also asked to prepare and submit a narrative in which they answer specific questions. For the Fiscal Year 2006 Certified Budget Report, the colleges were asked what their college's most critical instructional needs are and to describe specific sharing practices of their college with other governmental and educational entities, which result in increased efficiencies. Each college's response is included in **Section B: College Narratives**.

RECOMMENDATION

In accordance with the Code of Iowa, Chapter 24.17, the 15 community colleges have published their local board approved Fiscal Year 2006 budgets and have met the March 15th deadline to report budgets to the control county auditor of their merged area. In accordance with the Code of Iowa, Chapter 260C.17, the community colleges request the State Board of Education's approval of their individual budgets. The Department of Education, Division of Community Colleges and Workforce Preparation recommends this approval by the State Board.

SECTION A: BUDGET ESTIMATE SUMMARY

TABLE 1 - BUDGET ESTIMATE SUMMARY BY COLLEGE

Table 1
Area 1 – Northeast Iowa Community College
Fiscal Year 2006 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	General Funds FY 2006 Budget	Plant Funds FY 2006 Budget	Bond & Interest Fund FY 2006 Budget	Total of all Funds FY 2006 Budget	FY 2005 Re-estimated Budget	FY 2004 Audited Actual
Resources:						
Taxes Levied on Property	\$2,887,541	\$1,455,086	\$0	\$4,342,627	\$4,154,947	\$3,540,674
Utility Replacement Tax	\$71,880	\$36,230	\$0	\$108,110	\$110,854	\$650,202
Student Fees	\$992,456	\$0	\$0	\$992,456	\$992,456	\$918,401
Tuition	\$11,778,445	\$0	\$0	\$11,778,445	\$11,269,365	\$10,562,365
State Aid	\$7,010,293	\$0	\$0	\$7,010,293	\$6,717,348	\$6,569,436
Other State Aid	\$506,138	\$800,000	\$0	\$1,306,138	\$1,306,138	\$445,715
Federal Aid	\$1,516,218	\$0	\$0	\$1,516,218	\$1,516,218	\$1,623,719
Sales-Service	\$1,989	\$0	\$0	\$1,989	\$10,370,289	\$1,989
Other	\$11,430,845	\$686,184	\$0	\$12,117,029	\$1,868,036	\$4,955,257
Proceeds from Certificates	\$0	\$0	\$0	\$0	\$0	\$0
Total Resources	\$36,195,805	\$2,977,500	\$0	\$39,173,305	\$38,305,651	\$29,267,758
Expenditures:						
Liberal Arts and Sciences	\$3,850,147	\$0	\$0	\$3,850,147	\$3,707,621	\$3,538,568
Vocational and Technical	\$7,691,402	\$0	\$0	\$7,691,402	\$8,406,679	\$8,246,559
Adult Education	\$2,325,794	\$0	\$0	\$2,325,794	\$2,239,697	\$2,321,898
Cooperative Programs/Services	\$6,959,291	\$0	\$0	\$6,959,291	\$6,868,253	\$4,991,863
Administration	\$918,342	\$0	\$0	\$918,342	\$884,346	\$859,034
Student Services	\$1,802,167	\$0	\$0	\$1,802,167	\$1,374,335	\$1,691,798
Learning Resources	\$456,494	\$0	\$0	\$456,494	\$814,596	\$777,572
Physical Plant	\$2,510,824	\$2,977,500	\$0	\$5,488,324	\$4,660,480	\$4,266,770
General Institution	\$9,756,737	\$0	\$0	\$9,756,737	\$9,582,910	\$2,925,694
Total Expenditures	\$36,271,198	\$2,977,500	\$0	\$39,248,698	\$38,538,917	\$29,619,756
Net Resources minus Expenditures	(\$75,393)	\$0	\$0	(\$75,393)	(\$233,266)	(\$351,998)
Beginning Fund Balance	\$112,628	\$86,310	\$0	\$198,938	\$345,894	\$713,185
Ending Fund Balance	\$37,235	\$86,310	\$0	\$123,545	\$112,628	\$361,187

Table 1
Area 2 – North Iowa Area Community College
Fiscal Year 2006 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	General Funds FY 2006 Budget	Plant Funds FY 2006 Budget	Bond & Interest Fund FY 2006 Budget	Total of all Funds FY 2006 Budget	FY 2005 Re-estimated Budget	FY 2004 Audited Actual
Resources:						
Taxes Levied on Property	\$1,901,992	\$967,603	\$0	\$2,869,595	\$2,794,992	\$2,903,481
Utility Replacement Tax	\$73,657	\$0	\$0	\$73,657	\$0	\$0
Student Fees	\$632,247	\$0	\$0	\$632,247	\$596,459	\$561,367
Tuition	\$7,476,716	\$0	\$0	\$7,476,716	\$7,053,506	\$6,920,232
State Aid	\$8,099,373	\$0	\$0	\$8,099,373	\$7,859,917	\$7,716,687
Other State Aid	\$262,000	\$0	\$0	\$262,000	\$312,000	\$103,818
Federal Aid	\$1,799,631	\$0	\$0	\$1,799,631	\$1,499,631	\$989,772
Sales-Service	\$454,940	\$0	\$0	\$454,940	\$454,940	\$383,925
Other	\$4,336,165	\$640,000	\$0	\$4,976,165	\$4,942,693	\$3,120,270
Proceeds from Certificates	\$0	\$0	\$0	\$0	\$0	\$0
Total Resources	\$25,036,721	\$1,607,603	\$0	\$26,644,324	\$25,514,138	\$22,699,552
Expenditures:						
Liberal Arts and Sciences	\$6,218,593	\$0	\$0	\$6,218,593	\$5,938,184	\$5,427,016
Vocational and Technical	\$3,649,810	\$0	\$0	\$3,649,810	\$3,491,877	\$3,098,193
Adult Education	\$3,420,472	\$0	\$0	\$3,420,472	\$3,259,973	\$3,279,978
Cooperative Programs/Services	\$3,772,114	\$0	\$0	\$3,772,114	\$3,768,680	\$1,841,087
Administration	\$1,125,533	\$0	\$0	\$1,125,533	\$1,071,936	\$1,201,522
Student Services	\$2,785,158	\$0	\$0	\$2,785,158	\$2,514,198	\$2,407,396
Learning Resources	\$540,876	\$0	\$0	\$540,876	\$515,120	\$475,198
Physical Plant	\$2,144,257	\$2,000,000	\$0	\$4,144,257	\$4,139,745	\$2,400,522
General Institution	\$1,741,467	\$350,000	\$0	\$2,091,467	\$1,918,681	\$1,360,596
Total Expenditures	\$25,398,280	\$2,350,000	\$0	\$27,748,280	\$26,618,394	\$21,491,508
Net Resources minus Expenditures	(\$361,559)	(\$742,397)	\$0	(\$1,103,956)	(\$1,104,256)	\$1,208,044
Beginning Fund Balance	\$3,439,266	\$2,920,684	\$0	\$6,359,950	\$7,464,206	\$6,256,162
Ending Fund Balance	\$3,077,707	\$2,178,287	\$0	\$5,255,994	\$6,359,950	\$7,464,206

Table 1
Area 3 – Iowa Lakes Community College
Fiscal Year 2006 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	General Funds FY 2006 Budget	Plant Funds FY 2006 Budget	Bond & Interest Fund FY 2006 Budget	Total of all Funds FY 2006 Budget	FY 2005 Re-estimated Budget	FY 2004 Audited Actual
Resources:						
Taxes Levied on Property	\$1,964,424	\$692,614	\$0	\$2,657,038	\$2,393,625	\$2,642,746
Utility Replacement Tax	\$53,032	\$18,702	\$0	\$71,734	\$61,726	\$68,040
Student Fees	\$780,000	\$0	\$0	\$780,000	\$758,000	\$739,488
Tuition	\$8,416,684	\$0	\$0	\$8,416,684	\$7,543,200	\$6,961,810
State Aid	\$7,592,000	\$0	\$0	\$7,592,000	\$7,296,000	\$7,168,629
Other State Aid	\$325,000	\$0	\$0	\$325,000	\$300,000	\$479,972
Federal Aid	\$2,950,000	\$0	\$0	\$2,950,000	\$2,937,100	\$1,993,197
Sales-Service	\$175,000	\$0	\$0	\$175,000	\$150,000	\$125,872
Other	\$4,125,000	\$3,350,000	\$0	\$7,475,000	\$5,115,600	\$3,904,382
Proceeds from Certificates	\$0	\$0	\$0	\$0	\$0	\$0
Total Resources	\$26,381,140	\$4,061,316	\$0	\$30,442,456	\$26,555,251	\$24,084,136
Expenditures:						
Liberal Arts and Sciences	\$5,500,000	\$0	\$0	\$5,500,000	\$5,044,000	\$5,063,513
Vocational and Technical	\$5,675,000	\$0	\$0	\$5,675,000	\$5,373,000	\$4,044,041
Adult Education	\$1,175,000	\$0	\$0	\$1,175,000	\$1,122,000	\$1,064,006
Cooperative Programs/Services	\$3,275,000	\$0	\$0	\$3,275,000	\$3,191,700	\$2,301,103
Administration	\$900,000	\$0	\$0	\$900,000	\$846,000	\$786,869
Student Services	\$1,800,000	\$0	\$0	\$1,800,000	\$1,668,000	\$1,528,616
Learning Resources	\$1,075,000	\$0	\$0	\$1,075,000	\$955,000	\$873,587
Physical Plant	\$1,660,000	\$3,000,000	\$0	\$4,660,000	\$6,976,000	\$3,412,696
General Institution	\$5,340,000	\$0	\$0	\$5,340,000	\$5,200,524	\$4,125,731
Total Expenditures	\$26,400,000	\$3,000,000	\$0	\$29,400,000	\$30,376,224	\$23,200,162
Net Resources minus Expenditures	(\$18,860)	\$1,061,316	\$0	\$1,042,456	(\$3,820,973)	\$883,974
Beginning Fund Balance	\$2,387,260	(\$843,356)	\$0	\$1,543,904	\$5,364,877	\$4,480,903
Ending Fund Balance	\$2,368,400	\$217,960	\$0	\$2,586,360	\$1,543,904	\$5,364,877

Table 1
Area 4 – Northwest Iowa Community College
Fiscal Year 2006 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	General Funds FY 2006 Budget	Plant Funds FY 2006 Budget	Bond & Interest Fund FY 2006 Budget	Total of all Funds FY 2006 Budget	FY 2005 Re-estimated Budget	FY 2004 Audited Actual
Resources:						
Taxes Levied on Property	\$916,366	\$485,636	\$0	\$1,402,002	\$1,323,285	\$1,693,159
Utility Replacement Tax	\$25,255	\$13,386	\$0	\$38,641	\$36,720	\$46,984
Student Fees	\$362,000	\$0	\$0	\$362,000	\$362,000	\$248,344
Tuition	\$3,140,380	\$0	\$0	\$3,140,380	\$3,015,380	\$2,835,707
State Aid	\$3,677,995	\$0	\$0	\$3,677,995	\$3,569,335	\$3,568,043
Other State Aid	\$236,000	\$366,000	\$0	\$602,000	\$434,395	\$580,675
Federal Aid	\$1,000,000	\$0	\$0	\$1,000,000	\$866,190	\$733,060
Sales-Service	\$15,000	\$0	\$0	\$15,000	\$15,000	\$15,210
Other	\$2,281,397	\$0	\$0	\$2,281,397	\$479,460	\$842,532
Proceeds from Certificates	\$1,450,000	\$0	\$0	\$1,450,000	\$1,184,400	\$0
Total Resources	\$13,104,393	\$865,022	\$0	\$13,969,415	\$11,286,165	\$10,563,714
Expenditures:						
Liberal Arts and Sciences	\$809,022	\$0	\$0	\$809,022	\$775,035	\$852,843
Vocational and Technical	\$3,701,669	\$0	\$0	\$3,701,669	\$3,209,805	\$3,113,590
Adult Education	\$735,584	\$0	\$0	\$735,584	\$711,260	\$711,687
Cooperative Programs/Services	\$2,900,000	\$0	\$0	\$2,900,000	\$1,184,400	\$0
Administration	\$890,930	\$0	\$0	\$890,930	\$610,425	\$1,228,336
Student Services	\$632,185	\$0	\$0	\$632,185	\$570,190	\$642,454
Learning Resources	\$246,065	\$0	\$0	\$246,065	\$223,880	\$225,627
Physical Plant	\$754,524	\$1,200,000	\$0	\$1,954,524	\$1,456,915	\$1,615,925
General Institution	\$2,434,415	\$0	\$0	\$2,434,415	\$2,544,255	\$2,226,760
Total Expenditures	\$13,104,393	\$1,200,000	\$0	\$14,304,393	\$11,286,165	\$10,617,222
Net Resources minus Expenditures	\$0	(\$334,978)	\$0	(\$334,978)	\$0	(\$53,508)
Beginning Fund Balance	\$1,752,125	\$1,501,144	\$0	\$3,253,269	\$3,253,269	\$3,306,777
Ending Fund Balance	\$1,752,125	\$1,166,166	\$0	\$2,918,291	\$3,253,269	\$3,253,269

Table 1
Area 5 – Iowa Central Community College
Fiscal Year 2006 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	General Funds FY 2006 Budget	Plant Funds FY 2006 Budget	Bond & Interest Fund FY 2006 Budget	Total of all Funds FY 2006 Budget	FY 2005 Re-estimated Budget	FY 2004 Audited Actual
Resources:						
Taxes Levied on Property	\$3,201,061	\$979,088	\$0	\$4,180,149	\$3,580,925	\$3,534,661
Utility Replacement Tax	\$125,752	\$38,475	\$0	\$164,227	\$150,108	\$133,092
Student Fees	\$1,000,000	\$0	\$0	\$1,000,000	\$800,000	\$754,037
Tuition	\$11,090,000	\$0	\$0	\$11,090,000	\$10,690,000	\$9,439,873
State Aid	\$7,850,000	\$0	\$0	\$7,850,000	\$7,499,287	\$7,330,536
Other State Aid	\$630,000	\$750,000	\$0	\$1,380,000	\$1,422,000	\$838,468
Federal Aid	\$2,273,000	\$1,000,000	\$0	\$3,273,000	\$2,648,400	\$1,693,227
Sales-Service	\$1,000,000	\$150,000	\$0	\$1,150,000	\$1,115,200	\$995,055
Other	\$2,740,000	\$2,650,000	\$0	\$5,390,000	\$7,157,453	\$3,072,384
Proceeds from Certificates	\$0	\$0	\$0	\$0	\$0	\$0
Total Resources	\$29,909,813	\$5,567,563	\$0	\$35,477,376	\$35,063,373	\$27,791,333
Expenditures:						
Liberal Arts and Sciences	\$4,586,500	\$0	\$0	\$4,586,500	\$4,386,500	\$4,237,895
Vocational and Technical	\$4,715,600	\$1,200,000	\$0	\$5,915,600	\$5,709,000	\$4,556,246
Adult Education	\$2,302,400	\$0	\$0	\$2,302,400	\$2,196,400	\$2,263,451
Cooperative Programs/Services	\$5,808,400	\$0	\$0	\$5,808,400	\$5,218,400	\$3,040,946
Administration	\$1,287,700	\$0	\$0	\$1,287,700	\$2,039,900	\$1,254,205
Student Services	\$2,832,000	\$0	\$0	\$2,832,000	\$2,632,000	\$2,551,490
Learning Resources	\$356,100	\$0	\$0	\$356,100	\$331,100	\$313,242
Physical Plant	\$2,840,000	\$4,367,563	\$0	\$7,207,563	\$8,157,500	\$3,516,910
General Institution	\$6,905,550	\$0	\$0	\$6,905,550	\$6,312,196	\$5,051,138
Total Expenditures	\$31,634,250	\$5,567,563	\$0	\$37,201,813	\$36,982,996	\$26,785,523
Net Resources minus Expenditures	(\$1,724,437)	\$0	\$0	(\$1,724,437)	(\$1,919,623)	\$1,005,810
Beginning Fund Balance	\$3,644,112	\$287,135	\$0	\$3,931,247	\$5,850,870	\$4,845,060
Ending Fund Balance	\$1,919,675	\$287,135	\$0	\$2,206,810	\$3,931,247	\$5,850,870

Table 1
Area 6 – Iowa Valley Community College District
Fiscal Year 2006 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	General Funds FY 2006 Budget	Plant Funds FY 2006 Budget	Bond & Interest Fund FY 2006 Budget	Total of all Funds FY 2006 Budget	FY 2005 Re-estimated Budget	FY 2004 Audited Actual
Resources:						
Taxes Levied on Property	\$2,817,499	\$612,335	\$0	\$3,429,834	\$2,941,632	\$2,813,353
Utility Replacement Tax	\$148,991	\$32,381	\$0	\$181,372	\$169,905	\$148,673
Student Fees	\$1,350,000	\$0	\$0	\$1,350,000	\$1,350,717	\$1,251,149
Tuition	\$8,150,000	\$0	\$0	\$8,150,000	\$7,565,614	\$6,850,878
State Aid	\$7,259,873	\$0	\$0	\$7,259,873	\$6,918,909	\$6,791,601
Other State Aid	\$664,000	\$366,666	\$0	\$1,030,666	\$749,907	\$335,056
Federal Aid	\$2,709,000	\$0	\$0	\$2,709,000	\$2,098,480	\$1,768,461
Sales-Service	\$200,000	\$0	\$0	\$200,000	\$205,685	\$191,598
Other	\$3,381,205	\$500,000	\$518,819	\$4,400,024	\$4,357,847	\$4,594,028
Proceeds from Certificates	\$3,000,000	\$5,800,000	\$0	\$8,800,000	\$2,575,000	\$2,765,000
Total Resources	\$29,680,568	\$7,311,382	\$518,819	\$37,510,769	\$28,933,696	\$27,509,798
Expenditures:						
Liberal Arts and Sciences	\$5,877,382	\$0	\$0	\$5,877,382	\$5,304,885	\$4,895,815
Vocational and Technical	\$3,809,121	\$0	\$0	\$3,809,121	\$2,982,167	\$2,702,743
Adult Education	\$5,349,900	\$0	\$0	\$5,349,900	\$4,343,660	\$4,222,632
Cooperative Programs/Services	\$6,557,875	\$0	\$0	\$6,557,875	\$2,150,405	\$3,858,500
Administration	\$2,970,194	\$0	\$0	\$2,970,194	\$2,107,744	\$2,436,199
Student Services	\$2,485,500	\$0	\$0	\$2,485,500	\$2,229,113	\$1,861,056
Learning Resources	\$578,000	\$0	\$0	\$578,000	\$531,760	\$476,912
Physical Plant	\$2,386,000	\$6,111,382	\$518,819	\$9,016,201	\$3,889,927	\$4,320,031
General Institution	\$2,663,000	\$0	\$0	\$2,663,000	\$2,335,590	\$2,388,681
Total Expenditures	\$32,676,972	\$6,111,382	\$518,819	\$39,307,173	\$25,875,251	\$27,162,569
Net Resources minus Expenditures	(\$2,996,404)	\$1,200,000	\$0	(\$1,796,404)	\$3,058,445	\$347,229
Beginning Fund Balance	\$6,927,180	(\$513,996)	\$0	\$6,413,184	\$3,354,740	\$3,007,511
Ending Fund Balance	\$3,930,776	\$686,004	\$0	\$4,616,780	\$6,413,185	\$3,354,740

Table 1
Area 7 – Hawkeye Community College
Fiscal Year 2006 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	General Funds FY 2006 Budget	Plant Funds FY 2006 Budget	Bond & Interest Fund FY 2006 Budget	Total of all Funds FY 2006 Budget	FY 2005 Re-estimated Budget	FY 2004 Audited Actual
Resources:						
Taxes Levied on Property	\$3,966,531	\$1,296,896	\$2,201,806	\$7,465,233	\$6,472,759	\$4,307,176
Utility Replacement Tax	\$159,717	\$47,368	\$56,224	\$263,309	\$255,757	\$148,062
Student Fees	\$564,486	\$0	\$0	\$564,486	\$548,045	\$481,772
Tuition	\$11,963,123	\$0	\$0	\$11,963,123	\$11,549,728	\$11,395,436
State Aid	\$11,207,016	\$0	\$0	\$11,207,016	\$10,008,601	\$9,799,379
Other State Aid	\$661,546	\$0	\$0	\$661,546	\$657,220	\$357,358
Federal Aid	\$2,150,905	\$0	\$0	\$2,150,905	\$2,093,835	\$2,088,257
Sales-Service	\$26,623	\$0	\$0	\$26,623	\$25,355	\$14,065
Other	\$7,316,421	\$8,345,335	\$0	\$15,661,756	\$10,664,375	\$4,219,335
Proceeds from Certificates	\$5,000,000	\$0	\$0	\$5,000,000	\$6,000,000	\$9,376,324
Total Resources	\$43,016,368	\$9,689,599	\$2,258,030	\$54,963,997	\$48,275,675	\$42,187,164
Expenditures:						
Liberal Arts and Sciences	\$5,542,553	\$0	\$0	\$5,542,553	\$5,194,509	\$5,048,118
Vocational and Technical	\$9,313,873	\$0	\$0	\$9,313,873	\$8,576,350	\$7,166,315
Adult Education	\$3,373,988	\$0	\$0	\$3,373,988	\$3,616,310	\$2,699,454
Cooperative Programs/Services	\$11,216,422	\$0	\$0	\$11,216,422	\$12,062,315	\$3,851,074
Administration	\$1,751,688	\$0	\$0	\$1,751,688	\$1,688,925	\$1,831,485
Student Services	\$1,771,085	\$0	\$0	\$1,771,085	\$1,473,481	\$1,420,694
Learning Resources	\$1,151,538	\$0	\$0	\$1,151,538	\$801,003	\$725,815
Physical Plant	\$3,544,838	\$0	\$0	\$3,544,838	\$3,543,693	\$3,086,148
General Institution	\$5,798,777	\$9,689,599	\$6,949,338	\$22,437,714	\$11,813,315	\$7,240,156
Total Expenditures	\$43,464,762	\$9,689,599	\$6,949,338	\$60,103,699	\$48,769,901	\$33,069,259
Net Resources minus Expenditures	(\$448,394)	\$0	(\$4,691,308)	(\$5,139,702)	(\$494,226)	\$9,117,905
Beginning Fund Balance	\$16,270,736	\$37,860,451	\$4,691,308	\$58,822,495	\$59,316,721	\$50,198,816
Ending Fund Balance	\$15,822,342	\$37,860,451	\$0	\$53,682,793	\$58,822,495	\$59,316,721

Note: Beginning and Ending Fund Balances include fixed assets. Of the \$37,860,451 Ending Fund Balance in Column B (Plant Fund FY 2006 Budget) the fixed assets amounted to \$37,539,385. The ending fund balance of the plant funds excluding fixed assets equals \$321,066.

Table 1
Area 9 – Eastern Iowa Community College District
Fiscal Year 2006 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	General Funds FY 2006 Budget	Plant Funds FY 2006 Budget	Bond & Interest Fund FY 2006 Budget	Total of all Funds FY 2006 Budget	FY 2005 Re-estimated Budget	FY 2004 Audited Actual
Resources:						
Taxes Levied on Property	\$5,531,280	\$1,898,102	\$0	\$7,429,382	\$7,183,119	\$5,412,045
Utility Replacement Tax	\$272,056	\$93,422	\$0	\$365,478	\$398,005	\$293,671
Student Fees	\$1,070,572	\$0	\$0	\$1,070,572	\$1,070,572	\$1,070,572
Tuition	\$14,145,545	\$0	\$0	\$14,145,545	\$14,145,545	\$12,835,091
State Aid	\$12,955,617	\$0	\$0	\$12,955,617	\$12,306,903	\$12,052,525
Other State Aid	\$897,020	\$0	\$0	\$897,020	\$897,020	\$897,020
Federal Aid	\$4,680,624	\$0	\$0	\$4,680,624	\$3,890,348	\$2,942,021
Sales-Service	\$1,482,761	\$96,700	\$0	\$1,579,461	\$1,484,461	\$1,419,943
Other	\$8,037,499	\$0	\$0	\$8,037,499	\$7,874,044	\$7,340,710
Proceeds from Certificates	\$3,000,000	\$0	\$0	\$3,000,000	\$3,000,000	\$0
Total Resources	\$52,072,974	\$2,088,224	\$0	\$54,161,198	\$52,250,017	\$44,263,598
Expenditures:						
Liberal Arts and Sciences	\$8,737,578	\$0	\$0	\$8,737,578	\$8,444,773	\$7,518,806
Vocational and Technical	\$10,233,760	\$0	\$0	\$10,233,760	\$9,890,817	\$8,735,633
Adult Education	\$4,696,219	\$0	\$0	\$4,696,219	\$4,538,844	\$3,944,476
Cooperative Programs/Services	\$11,516,534	\$0	\$0	\$11,516,534	\$11,130,604	\$7,061,512
Administration	\$2,534,373	\$0	\$0	\$2,534,373	\$2,449,444	\$2,133,712
Student Services	\$3,734,516	\$0	\$0	\$3,734,516	\$3,609,369	\$2,989,833
Learning Resources	\$1,304,072	\$0	\$0	\$1,304,072	\$1,260,371	\$1,150,591
Physical Plant	\$4,513,018	\$4,514,369	\$0	\$9,027,387	\$7,683,923	\$6,625,284
General Institution	\$4,967,029	\$0	\$0	\$4,967,029	\$4,800,579	\$5,068,951
Total Expenditures	\$52,237,099	\$4,514,369	\$0	\$56,751,468	\$53,808,724	\$45,228,798
Net Resources minus Expenditures	(\$164,125)	(\$2,426,145)	\$0	(\$2,590,270)	(\$1,558,707)	(\$965,200)
Beginning Fund Balance	\$6,435,249	\$6,019,986	\$0	\$12,455,235	\$14,013,942	\$14,979,142
Ending Fund Balance	\$6,271,124	\$3,593,841	\$0	\$9,864,965	\$12,455,235	\$14,013,942

Table 1
Area 10 – Kirkwood Community College
Fiscal Year 2006 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	General Funds FY 2006 Budget	Plant Funds FY 2006 Budget	Bond & Interest Fund FY 2006 Budget	Total of all Funds FY 2006 Budget	FY 2005 Re-estimated Budget	FY 2004 Audited Actual
Resources:						
Taxes Levied on Property	\$6,387,902	\$3,028,382	\$0	\$9,416,284	\$9,291,421	\$9,402,819
Utility Replacement Tax	\$260,228	\$0	\$0	\$260,228	\$287,364	\$281,530
Student Fees	\$83,045	\$0	\$0	\$83,045	\$83,045	\$81,719
Tuition	\$37,138,570	\$0	\$0	\$37,138,570	\$35,219,505	\$32,840,546
State Aid	\$20,603,208	\$0	\$0	\$20,603,208	\$19,369,288	\$18,914,924
Other State Aid	\$2,997,704	\$0	\$0	\$2,997,704	\$2,769,968	\$3,857,724
Federal Aid	\$14,667,282	\$0	\$0	\$14,667,282	\$14,204,910	\$7,853,621
Sales-Service	\$2,004,972	\$0	\$0	\$2,004,972	\$2,004,972	\$1,710,300
Other	\$2,435,477	\$0	\$0	\$2,435,477	\$2,435,477	\$2,557,805
Proceeds from Certificates	\$16,500,000	\$0	\$0	\$16,500,000	\$16,260,000	\$8,930,963
Total Resources	\$103,078,388	\$3,028,382	\$0	\$106,106,770	\$101,925,950	\$86,431,951
Expenditures:						
Liberal Arts and Sciences	\$16,481,550	\$0	\$0	\$16,481,550	\$16,152,615	\$14,956,693
Vocational and Technical	\$21,671,524	\$0	\$0	\$21,671,524	\$21,803,031	\$19,011,750
Adult Education	\$11,233,983	\$0	\$0	\$11,233,983	\$9,887,498	\$8,621,675
Cooperative Programs/Services	\$13,227,357	\$0	\$0	\$13,227,357	\$12,488,491	\$6,529,795
Administration	\$7,995,133	\$0	\$0	\$7,995,133	\$5,348,511	\$4,663,781
Student Services	\$4,050,222	\$0	\$0	\$4,050,222	\$4,038,816	\$3,521,756
Learning Resources	\$2,995,259	\$0	\$0	\$2,995,259	\$2,716,250	\$2,368,509
Physical Plant	\$10,168,503	\$8,000,000	\$0	\$18,168,503	\$23,352,621	\$16,003,071
General Institution	\$14,000,539	\$0	\$0	\$14,000,539	\$10,398,046	\$9,066,861
Total Expenditures	\$101,824,070	\$8,000,000	\$0	\$109,824,070	\$106,185,879	\$84,743,891
Net Resources minus Expenditures	\$1,254,318	(\$4,971,618)	\$0	(\$3,717,300)	(\$4,259,929)	\$1,688,060
Beginning Fund Balance	\$5,447,870	(\$15,194,068)	\$0	(\$9,746,198)	(\$5,486,268)	(\$7,174,328)
Ending Fund Balance	\$6,702,188	(\$20,165,686)	\$0	(\$13,463,498)	(\$9,746,197)	(\$5,486,268)

Table 1
Area 11 – Des Moines Area Community College
Fiscal Year 2006 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	General Funds FY 2006 Budget	Plant Funds FY 2006 Budget	Bond & Interest Fund FY 2006 Budget	Total of all Funds FY 2006 Budget	FY 2005 Re-estimated Budget	FY 2004 Audited Actual
Resources:						
Taxes Levied on Property	\$11,505,520	\$4,838,770	\$0	\$16,344,290	\$14,355,541	\$13,755,963
Utility Replacement Tax	\$415,299	\$174,707	\$0	\$590,006	\$0	\$0
Student Fees	\$2,563,701	\$0	\$0	\$2,563,701	\$3,216,381	\$990,119
Tuition	\$34,498,643	\$0	\$0	\$34,498,643	\$30,638,275	\$29,689,995
State Aid	\$21,374,512	\$0	\$0	\$21,374,512	\$20,524,512	\$20,075,536
Other State Aid	\$1,620,486	\$727,000	\$0	\$2,347,486	\$2,122,527	\$1,816,330
Federal Aid	\$12,986,632	\$550,000	\$0	\$13,536,632	\$7,692,166	\$4,251,028
Sales-Service	\$398,657	\$287,692	\$0	\$686,349	\$619,927	\$2,032,977
Other	\$18,362,910	\$6,435,796	\$0	\$24,798,706	\$17,708,302	\$18,102,582
Proceeds from Certificates	\$0	\$0	\$0	\$0	\$9,235,000	\$0
Total Resources	\$103,726,360	\$13,013,965	\$0	\$116,740,325	\$106,112,631	\$90,714,530
Expenditures:						
Liberal Arts and Sciences	\$10,819,103	\$0	\$0	\$10,819,103	\$11,485,660	\$12,009,160
Vocational and Technical	\$33,410,460	\$0	\$0	\$33,410,460	\$26,541,733	\$22,094,270
Adult Education	\$8,749,785	\$0	\$0	\$8,749,785	\$9,558,470	\$9,299,344
Cooperative Programs/Services	\$15,585,339	\$0	\$0	\$15,585,339	\$11,201,212	\$3,734,148
Administration	\$2,721,115	\$0	\$0	\$2,721,115	\$2,471,493	\$2,579,411
Student Services	\$6,487,451	\$0	\$0	\$6,487,451	\$6,459,935	\$5,521,045
Learning Resources	\$2,604,162	\$0	\$0	\$2,604,162	\$2,688,167	\$2,507,982
Physical Plant	\$6,978,912	\$15,661,422	\$0	\$22,640,334	\$20,772,185	\$18,674,100
General Institution	\$16,481,442	\$0	\$0	\$16,481,442	\$12,131,780	\$18,297,174
Total Expenditures	\$103,837,769	\$15,661,422	\$0	\$119,499,191	\$103,310,635	\$94,716,634
Net Resources minus Expenditures	(\$111,409)	(\$2,647,457)	\$0	(\$2,758,866)	\$2,801,996	(\$4,002,104)
Beginning Fund Balance	\$11,911,536	\$3,952,441	\$0	\$15,863,977	\$13,061,981	\$17,064,085
Ending Fund Balance	\$11,800,127	\$1,304,984	\$0	\$13,105,111	\$15,863,977	\$13,061,981

Table 1
Area 12 – Western Iowa Tech Community College
Fiscal Year 2006 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	General Funds FY 2006 Budget	Plant Funds FY 2006 Budget	Bond & Interest Fund FY 2006 Budget	Total of all Funds FY 2006 Budget	FY 2005 Re-estimated Budget	FY 2004 Audited Actual
Resources:						
Taxes Levied on Property	\$2,445,642	\$1,000,369	\$0	\$3,446,011	\$2,747,441	\$3,086,008
Utility Replacement Tax	\$197,676	\$80,850	\$0	\$278,526	\$249,203	\$0
Student Fees	\$1,671,915	\$0	\$0	\$1,671,915	\$1,592,300	\$1,449,302
Tuition	\$9,511,044	\$0	\$0	\$9,511,044	\$9,148,872	\$8,695,755
State Aid	\$8,452,528	\$0	\$0	\$8,452,528	\$8,084,396	\$7,909,177
Other State Aid	\$547,396	\$500,000	\$0	\$1,047,396	\$955,136	\$1,446,128
Federal Aid	\$2,659,620	\$1,000,000	\$0	\$3,659,620	\$2,990,881	\$2,105,553
Sales-Service	\$139,534	\$26,931	\$0	\$166,465	\$130,048	\$149,827
Other	\$1,995,755	\$4,743,561	\$0	\$6,739,316	\$8,554,921	\$5,242,448
Proceeds from Certificates	\$8,106,781	\$0	\$0	\$8,106,781	\$7,652,592	\$2,106,781
Total Resources	\$35,727,891	\$7,351,711	\$0	\$43,079,602	\$42,105,790	\$32,190,979
Expenditures:						
Liberal Arts and Sciences	\$3,115,322	\$0	\$0	\$3,115,322	\$2,975,723	\$2,872,484
Vocational and Technical	\$7,629,501	\$0	\$0	\$7,629,501	\$7,374,049	\$7,196,949
Adult Education	\$1,688,290	\$0	\$0	\$1,688,290	\$1,556,682	\$1,744,586
Cooperative Programs/Services	\$8,459,485	\$0	\$0	\$8,459,485	\$7,996,899	\$2,876,415
Administration	\$1,423,804	\$0	\$0	\$1,423,804	\$1,346,941	\$1,328,370
Student Services	\$3,004,107	\$0	\$0	\$3,004,107	\$2,679,485	\$1,383,864
Learning Resources	\$303,276	\$0	\$0	\$303,276	\$282,012	\$304,302
Physical Plant	\$4,118,770	\$7,351,711	\$0	\$11,470,481	\$15,070,824	\$6,101,295
General Institution	\$5,977,609	\$0	\$0	\$5,977,609	\$5,592,645	\$5,369,435
Total Expenditures	\$35,720,164	\$7,351,711	\$0	\$43,071,875	\$44,875,260	\$29,177,700
Net Resources minus Expenditures	\$7,727	\$0	\$0	\$7,727	(\$2,769,470)	\$3,013,279
Beginning Fund Balance	\$3,219,462	\$1,651,240	\$0	\$4,870,702	\$7,640,172	\$4,626,893
Ending Fund Balance	\$3,227,189	\$1,651,240	\$0	\$4,878,429	\$4,870,702	\$7,640,172

Table 1
Area 13 – Iowa Western Community College
Fiscal Year 2006 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	General Funds FY 2006 Budget	Plant Funds FY 2006 Budget	Bond & Interest Fund FY 2006 Budget	Total of all Funds FY 2006 Budget	FY 2005 Re-estimated Budget	FY 2004 Audited Actual
Resources:						
Taxes Levied on Property	\$2,256,854	\$1,144,930	\$833,393	\$4,235,177	\$4,068,157	\$3,867,168
Utility Replacement Tax	\$131,930	\$0	\$0	\$131,930	\$0	\$0
Student Fees	\$623,250	\$0	\$0	\$623,250	\$622,145	\$596,276
Tuition	\$12,002,860	\$0	\$0	\$12,002,860	\$11,625,540	\$10,273,467
State Aid	\$8,583,918	\$0	\$0	\$8,583,918	\$8,298,918	\$8,133,051
Other State Aid	\$737,621	\$0	\$0	\$737,621	\$842,287	\$583,394
Federal Aid	\$2,661,369	\$0	\$0	\$2,661,369	\$2,743,501	\$2,096,659
Sales-Service	\$423,211	\$0	\$0	\$423,211	\$421,586	\$704,794
Other	\$4,481,215	\$19,496,808	\$0	\$23,978,023	\$4,682,985	\$4,143,356
Proceeds from Certificates	\$0	\$0	\$0	\$0	\$48,974	\$0
Total Resources	\$31,902,228	\$20,641,738	\$833,393	\$53,377,359	\$33,354,093	\$30,398,165
Expenditures:						
Liberal Arts and Sciences	\$4,994,191	\$0	\$0	\$4,994,191	\$4,782,655	\$4,440,713
Vocational and Technical	\$6,399,452	\$0	\$0	\$6,399,452	\$6,326,280	\$5,605,653
Adult Education	\$2,403,619	\$0	\$0	\$2,403,619	\$2,316,924	\$2,132,860
Cooperative Programs/Services	\$4,698,799	\$0	\$0	\$4,698,799	\$3,145,153	\$2,747,364
Administration	\$2,152,567	\$0	\$0	\$2,152,567	\$2,060,118	\$1,858,595
Student Services	\$2,168,808	\$0	\$0	\$2,168,808	\$2,116,826	\$1,924,211
Learning Resources	\$307,991	\$0	\$0	\$307,991	\$295,847	\$291,843
Physical Plant	\$3,357,101	\$20,528,914	\$833,393	\$24,719,408	\$6,396,717	\$6,508,861
General Institution	\$5,419,699	\$0	\$0	\$5,419,699	\$5,299,518	\$4,810,270
Total Expenditures	\$31,902,228	\$20,528,914	\$833,393	\$53,264,535	\$32,740,038	\$30,320,370
Net Resources minus Expenditures	\$0	\$112,824	\$0	\$112,824	\$614,055	\$77,795
Beginning Fund Balance	\$3,217,992	\$1,535,550	\$123,386	\$4,876,928	\$4,262,873	\$4,185,078
Ending Fund Balance	\$3,217,992	\$1,648,374	\$123,386	\$4,989,752	\$4,876,928	\$4,262,873

Table 1
Area 14 – Southwestern Community College
Fiscal Year 2006 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	General Funds FY 2006 Budget	Plant Funds FY 2006 Budget	Bond & Interest Fund FY 2006 Budget	Total of all Funds FY 2006 Budget	FY 2005 Re-estimated Budget	FY 2004 Audited Actual
Resources:						
Taxes Levied on Property	\$885,703	\$403,688	\$0	\$1,289,391	\$1,283,930	\$1,321,496
Utility Replacement Tax	\$79,297	\$46,312	\$0	\$125,609	\$69,282	\$71,310
Student Fees	\$334,600	\$0	\$0	\$334,600	\$332,642	\$341,121
Tuition	\$3,411,339	\$0	\$0	\$3,411,339	\$3,099,399	\$2,937,809
State Aid	\$4,500,000	\$0	\$0	\$4,500,000	\$3,612,937	\$3,545,653
Other State Aid	\$329,347	\$1,000,000	\$0	\$1,329,347	\$146,405	\$177,418
Federal Aid	\$897,413	\$0	\$0	\$897,413	\$822,458	\$944,683
Sales-Service	\$12,360	\$0	\$0	\$12,360	\$11,200	\$14,167
Other	\$6,211,811	\$400,000	\$0	\$6,611,811	\$4,940,039	\$2,983,809
Proceeds from Certificates	\$0	\$0	\$0	\$0	\$0	\$0
Total Resources	\$16,661,870	\$1,850,000	\$0	\$18,511,870	\$14,318,292	\$12,337,466
Expenditures:						
Liberal Arts and Sciences	\$2,338,000	\$0	\$0	\$2,338,000	\$1,885,383	\$1,931,032
Vocational and Technical	\$2,843,147	\$0	\$0	\$2,843,147	\$2,146,424	\$2,359,355
Adult Education	\$1,334,684	\$0	\$0	\$1,334,684	\$1,010,055	\$884,751
Cooperative Programs/Services	\$3,871,325	\$0	\$0	\$3,871,325	\$3,504,023	\$1,451,013
Administration	\$1,223,074	\$0	\$0	\$1,223,074	\$942,291	\$1,107,437
Student Services	\$1,030,000	\$0	\$0	\$1,030,000	\$829,000	\$822,880
Learning Resources	\$225,000	\$0	\$0	\$225,000	\$181,669	\$163,479
Physical Plant	\$1,608,000	\$2,600,000	\$0	\$4,208,000	\$2,017,434	\$1,780,542
General Institution	\$2,188,640	\$0	\$0	\$2,188,640	\$1,491,469	\$1,521,429
Total Expenditures	\$16,661,870	\$2,600,000	\$0	\$19,261,870	\$14,007,748	\$12,021,918
Net Resources minus Expenditures	\$0	(\$750,000)	\$0	(\$750,000)	\$310,544	\$315,548
Beginning Fund Balance	\$3,209,099	\$993,167	\$0	\$4,202,266	\$3,891,722	\$3,576,174
Ending Fund Balance	\$3,209,099	\$243,167	\$0	\$3,452,266	\$4,202,266	\$3,891,722

Table 1
Area 15 – Indian Hills Community College
Fiscal Year 2006 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	General Funds FY 2006 Budget	Plant Funds FY 2006 Budget	Bond & Interest Fund FY 2006 Budget	Total of all Funds FY 2006 Budget	FY 2005 Re-estimated Budget	FY 2004 Audited Actual
Resources:						
Taxes Levied on Property	\$1,984,348	\$742,522	\$0	\$2,726,870	\$2,710,363	\$3,179,362
Utility Replacement Tax	\$120,149	\$44,958	\$0	\$165,107	\$178,703	\$0
Student Fees	\$300,000	\$0	\$0	\$300,000	\$417,100	\$390,895
Tuition	\$11,607,885	\$0	\$0	\$11,607,885	\$10,600,000	\$10,126,367
State Aid	\$11,833,314	\$0	\$0	\$11,833,314	\$11,362,216	\$11,156,921
Other State Aid	\$378,442	\$1,233,332	\$0	\$1,611,774	\$615,418	\$465,176
Federal Aid	\$5,726,919	\$3,300,000	\$0	\$9,026,919	\$3,056,671	\$2,772,092
Sales-Service	\$193,000	\$3,705,040	\$0	\$3,898,040	\$242,330	\$345,412
Other	\$3,729,178	\$238,860	\$400,000	\$4,368,038	\$4,311,329	\$5,005,456
Proceeds from Certificates	\$0	\$0	\$0	\$0	\$0	\$417,962
Total Resources	\$35,873,235	\$9,264,712	\$400,000	\$45,537,947	\$33,494,130	\$33,859,643
Expenditures:						
Liberal Arts and Sciences	\$4,156,575	\$0	\$0	\$4,156,575	\$3,719,280	\$3,910,500
Vocational and Technical	\$11,193,494	\$0	\$0	\$11,193,494	\$9,488,990	\$8,473,153
Adult Education	\$3,792,860	\$0	\$0	\$3,792,860	\$2,624,632	\$3,048,485
Cooperative Programs/Services	\$2,908,498	\$0	\$0	\$2,908,498	\$2,903,611	\$2,703,265
Administration	\$1,530,800	\$0	\$0	\$1,530,800	\$1,745,145	\$1,575,133
Student Services	\$3,453,650	\$0	\$0	\$3,453,650	\$3,225,755	\$3,321,625
Learning Resources	\$996,960	\$0	\$0	\$996,960	\$916,980	\$938,187
Physical Plant	\$3,349,950	\$0	\$0	\$3,349,950	\$3,111,830	\$3,064,895
General Institution	\$3,950,784	\$9,038,830	\$395,593	\$13,385,207	\$6,032,532	\$12,839,408
Total Expenditures	\$35,333,571	\$9,038,830	\$395,593	\$44,767,994	\$33,768,755	\$39,874,651
Net Resources minus Expenditures	\$539,664	\$225,882	\$4,407	\$769,953	(\$274,625)	(\$6,015,008)
Beginning Fund Balance	\$2,852,912	\$1,816,765	\$419,960	\$5,089,637	\$5,364,262	\$11,379,270
Ending Fund Balance	\$3,392,576	\$2,042,647	\$424,367	\$5,859,590	\$5,089,637	\$5,364,262

Table 1
Area 16 – Southeastern Community College
Fiscal Year 2006 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	General Funds FY 2006 Budget	Plant Funds FY 2006 Budget	Bond & Interest Fund FY 2006 Budget	Total of all Funds FY 2006 Budget	FY 2005 Re-estimated Budget	FY 2004 Audited Actual
Resources:						
Taxes Levied on Property	\$1,320,575	\$535,830	\$782,445	\$2,638,850	\$2,612,794	\$2,883,624
Utility Replacement Tax	\$90,446	\$36,698	\$50,930	\$178,074	\$196,565	\$185,217
Student Fees	\$60,000	\$0	\$0	\$60,000	\$61,500	\$201,913
Tuition	\$9,369,700	\$0	\$0	\$9,369,700	\$9,207,948	\$8,053,743
State Aid	\$6,562,191	\$0	\$0	\$6,562,191	\$6,346,191	\$6,222,173
Other State Aid	\$503,000	\$400,000	\$0	\$903,000	\$874,000	\$797,146
Federal Aid	\$1,580,000	\$0	\$0	\$1,580,000	\$1,555,561	\$1,605,410
Sales-Service	\$803,000	\$0	\$0	\$803,000	\$778,000	\$751,852
Other	\$1,955,000	\$50,000	\$438,558	\$2,443,558	\$2,669,932	\$3,329,316
Proceeds from Certificates	\$2,010,000	\$0	\$0	\$2,010,000	\$1,740,000	\$3,730,000
Total Resources	\$24,253,912	\$1,022,528	\$1,271,933	\$26,548,373	\$26,042,491	\$27,760,394
Expenditures:						
Liberal Arts and Sciences	\$3,450,419	\$0	\$0	\$3,450,419	\$3,380,200	\$3,450,841
Vocational and Technical	\$3,555,900	\$0	\$0	\$3,555,900	\$3,486,200	\$3,613,638
Adult Education	\$2,988,600	\$0	\$0	\$2,988,600	\$2,925,200	\$2,061,713
Cooperative Programs/Services	\$4,099,300	\$0	\$0	\$4,099,300	\$4,091,100	\$4,023,918
Administration	\$1,398,102	\$0	\$0	\$1,398,102	\$1,334,731	\$1,420,905
Student Services	\$2,453,100	\$0	\$0	\$2,453,100	\$2,390,700	\$2,226,216
Learning Resources	\$649,500	\$0	\$0	\$649,500	\$636,800	\$582,183
Physical Plant	\$1,637,700	\$1,019,909	\$0	\$2,657,609	\$3,144,500	\$3,541,972
General Institution	\$3,999,000	\$0	\$1,271,933	\$5,270,933	\$5,439,260	\$4,737,628
Total Expenditures	\$24,231,621	\$1,019,909	\$1,271,933	\$26,523,463	\$26,828,691	\$25,659,014
Net Resources minus Expenditures	\$22,291	\$2,619	\$0	\$24,910	(\$786,200)	\$2,101,380
Beginning Fund Balance	\$2,464,503	\$210,000	\$74,684	\$2,749,187	\$5,618,284	3,516,904
Ending Fund Balance	\$2,486,794	\$212,619	\$74,684	\$2,774,097	\$4,832,084	\$5,618,284

SECTION A: BUDGET ESTIMATE SUMMARY

TABLE 2 - BUDGET ESTIMATE SUMMARY - STATEWIDE TOTALS

Table 2
Statewide Totals
Fiscal Year 2006 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	General Funds FY 2006 Budget	Plant Funds FY 2006 Budget	Bond & Interest Fund FY 2006 Budget	Total of all Funds FY 2006 Budget	FY 2005 Re-estimated Budget	FY 2004 Audited Actual
Resources:						
Taxes Levied on Property	\$49,973,238	\$20,081,851	\$3,817,644	\$73,872,733	\$67,914,931	\$64,343,735
Utility Replacement Tax	\$2,225,365	\$663,489	\$107,154	\$2,996,008	\$2,164,192	\$2,026,781
Student Fees	\$12,388,272	\$0	\$0	\$12,388,272	\$12,803,362	\$10,076,475
Tuition	\$193,700,934	\$0	\$0	\$193,700,934	\$182,371,877	\$170,419,074
State Aid	\$147,561,838	\$0	\$0	\$147,561,838	\$139,774,758	\$136,954,271
Other State Aid	\$11,295,700	\$6,142,998	\$0	\$17,438,698	\$14,404,421	\$13,181,398
Federal Aid	\$60,258,613	\$5,850,000	\$0	\$66,108,613	\$50,616,350	\$35,460,760
Sales-Service	\$7,331,047	\$4,266,363	\$0	\$11,597,410	\$18,028,993	\$8,856,986
Other	\$82,819,878	\$47,536,544	\$1,357,377	\$131,713,799	\$87,762,493	\$73,413,670
Proceeds from Certificates	\$39,066,781	\$5,800,000	\$0	\$44,866,781	\$47,695,966	\$27,327,030
Total Resources	\$606,621,666	\$90,341,245	\$5,282,175	\$702,245,086	\$623,537,344	\$542,060,180
Expenditures:						
Liberal Arts and Sciences	\$86,476,935	\$0	\$0	\$86,476,935	\$83,177,023	\$80,153,997
Vocational and Technical	\$135,493,714	\$1,200,000	\$0	\$136,693,714	\$124,806,402	\$110,018,088
Adult Education	\$55,571,178	\$0	\$0	\$55,571,178	\$51,907,605	\$48,300,996
Cooperative Programs/Services	\$104,855,739	\$0	\$0	\$104,855,739	\$90,905,246	\$51,012,003
Administration	\$30,823,355	\$0	\$0	\$30,823,355	\$26,947,950	\$26,264,994
Student Services	\$40,489,949	\$0	\$0	\$40,489,949	\$37,811,203	\$33,814,934
Learning Resources	\$13,790,293	\$0	\$0	\$13,790,293	\$13,150,555	\$12,175,029
Physical Plant	\$51,572,397	\$79,332,770	\$1,352,212	\$132,257,379	\$114,374,294	\$84,919,022
General Institution	\$91,624,688	\$19,078,429	\$8,616,864	\$119,319,981	\$90,893,300	\$87,029,912
Total Expenditures	\$610,698,248	\$99,611,199	\$9,969,076	\$720,278,523	\$633,973,578	\$533,688,975
Net Resources minus Expenditures	(\$4,076,582)	(\$9,269,954)	(\$4,686,901)	(\$18,033,437)	(\$10,436,234)	\$8,371,205
Beginning Fund Balance	\$73,291,930	\$42,283,453	\$5,309,338	\$120,884,721	\$133,317,545	\$124,961,632
Ending Fund Balance	\$69,215,348	\$33,013,499	\$622,437	\$102,851,284	\$122,881,311	\$133,332,837

Note: Hawkeye Community College included fixed assets in their Beginning and Ending Fund Balance. Of the \$33,013,499 Ending Fund Balance in Column B (Plant Fund FY 2006 Budget), \$37,539,385 is fixed assets. The ending fund balance of the plant funds excluding fixed assets equals a negative balance of \$4,525,886. The Ending Fund Balance total of all funds excluding the fixed assets equals \$65,311,899.

SECTION B: COLLEGE NARRATIVES

COMMUNITY COLLEGE NARRATIVES

To augment the proposed fiscal year 2006 budget data, each community college has prepared a narrative, which highlights aspects of their projected fiscal year 2006 budget activities. In many instances, the data provide linkages to the fiscal year 2006 budget and to the institution's strategic plan. Two questions were posed to each college. The specific questions the colleges were asked to address are the following:

1. What are your college's most critical instructional needs?
2. Describe specific sharing practices of your college with other governmental and educational entities, which result in increased efficiencies.

The following section includes each of the fifteen community college budgets grammatically edited.

NORTHEAST IOWA COMMUNITY COLLEGE

1. What are your college's most critical instructional needs?

Financial resources to provide for additional full-time classrooms and clinical faculty in nursing and other Allied Health fields. Also, we have urgent needs for full-time faculty in vocational technical programs including welding, auto technology, and industrial, residential and commercial electrician programs. We also need additional full-time faculty in the social sciences, sciences, math, humanities, and communications areas. NICC, because of significant enrollment growth, also needs additional instructional, learning resources, and student services support spaces.

2. Describe specific sharing practices of your college with other governmental and educational entities, which result in increased efficiencies

Northeast Iowa Community College is very involved with other educational entities that provide increased efficiencies. These involvements would include dual enrollment in NICC classes being offered in all 26 school districts in our service area. NICC classes are taught in the high schools by existing, qualified, high school faculty, or NICC provided faculty. In cooperation with local school districts and local governmental groups, we have established educational centers in Cresco, Oelwein, New Hampton, and Manchester, and we are actively involved in the possible development of educational centers in Waukon and Guttenburg. We have established an auto tech and welding academy in cooperation with Crestwood high school, and also an auto tech academy with a consortium of high schools based at West Delaware high school. NICC, in cooperation with a number of community school districts, is also providing instruction, curriculum development, and support services for four health occupations consortiums to meet the needs for health care providers for many medium and small communities in our service area. NICC, in cooperation with area high schools, is staffing alternative high schools in many area school districts. NICC is in the final stages of becoming a partner with the West Central Charter School in providing a full range of post-secondary educational experiences for students in the West Central school district. Also, NICC is providing, in cooperation with the University of Iowa, Iowa State University, the University of Northern Iowa, Clark College, Upper Iowa University, and the University of Dubuque, opportunities for our associate degree graduates and other community members to receive additional educational training needed for advanced degrees. NICC has joint enrollment agreements with Upper Iowa, The University of Dubuque, and Clark College, which allow our students joint enrollment in NICC and a bachelor degree granting institution.

NICC's administrative hardware and software computer system is a 28E agreement consortium (ACCES). This group shares costs and creates efficiencies to control ongoing computer costs for 7 Iowa community colleges.

Other relationships with agencies are the National Safety Council and Northeast Iowa Community Dairy Foundation. Ag Safety programs are delivered in partnership with the National Safety Council.

The Northeast Iowa Dairy Foundation has built a 4 million dollar facility near the Calmar campus. The Foundation partners with NICC and Iowa State University to deliver educational and research for students in the Ag Dairy Programs.

NORTH IOWA AREA COMMUNITY COLLEGE

1. What are your college's most critical instructional needs?

It is extremely difficult to keep up with the rapidly changing needs for instructional technology and equipment. The loss of the technology funds from the State has made it challenging to try and meet these needs. As we partner with High Schools to meet the instructional needs of Iowa students, we need equipment dollars to enhance and support the technology and equipment needs found in the High Schools.

Another critical need is our ability to compete in the market place for qualified individuals to teach career and technical programs. It is often difficult for the college to offer competitive wages to those individuals. If we do pay the higher wages that could cause internal problems with other faculty.

2. Describe specific sharing practices of your college with other governmental and educational entities, which result in increased efficiencies

NIACC has an established record of partnering with other entities. Mercy Medical Center-North Iowa and NIACC partner to provide health care education to the North Iowa region. There are economies of scale found on many levels with this arrangement.

Currently, NIACC has 101 partnership sharing agreements in 18 school districts to provide instruction with local High Schools. We have eight Tech Prep Academies in Area II. Efficiencies in instruction, space, infrastructure, technology and equipment are the result of these partnerships.

The college is a member of the Coordinating Service Provider group for North Iowa and works with Iowa Workforce Development (IWD) and the Workforce Investment Act (WIA) to provide training to individuals. NIACC also shares in the funding of an economic development position and a job placement position with IWD and WIA.

NIACC is involved in a local economic development project with area towns to do a labor shed and cluster analysis study for the region. This activity is supported by federal, state, and private dollars. When these studies are completed Area II will be better equipped to provide the necessary information needed as business and industry are recruited to our area.

IOWA LAKES COMMUNITY COLLEGE

1. What are your college's most critical instructional needs?

Being located in the rural part of the state we have experienced difficulties in finding qualified full and part-time faculty. Finding adjunct faculty to teach specialty courses has been extremely difficult. Once our classrooms are staffed we need to make sure that we have the most up-to-date equipment to instruct our students. Having adequate funds is a challenge to equip and maintain our local area network. We also must maintain adequate support staff to serve our students

2. Describe specific sharing practices of your college with other governmental and educational entities, which result in increased efficiencies

We started a New Teacher's Workshop last summer and asked other community colleges if they would be interested in having their faculty join us.

We offer opportunities with local school districts by offering college prep classes in their classrooms, alternative high schools being offered in our facilities, and career academies involving partnerships with multiple school districts. Spirit Lake School district allowed our Wind Energy students to use their turbine for a lab setting.

Other educational institutions utilized our facilities for their classes.

We are members of consortia for computer services and e-college on-line courses.

Some of our facilities are used by local residents for wellness activities and library services. Emmetsburg public library is located within our facility.

Local law enforcement personnel are trained at our facility and will be able to have up-to-date training with our F.A.T. S. computer system in the very near future.

We have been a resource partner with the regional "One-Stop Center" consisting of Iowa Workforce Development and regional Council of Governments. The college participates in meetings of the Regional Workforce Investment Board and coordinates employment and training activities with these groups whenever appropriate.

NORTHWEST IOWA COMMUNITY COLLEGE

1. What are your college's most critical instructional needs?

Maintaining quality instruction and programs requires qualified faculty members, up to date instructional equipment and facilities, and the staff to provide accompanying services for students. We must hire and retain qualified faculty and staff by offering competitive salaries and benefits. Staff development is an ongoing process. Adding new programs in response to established needs requires additional faculty positions. With salaries and fringe benefits being the largest percentage of our budget, this is the most critical need.

It is also critical to furnish up to date equipment, facilities, and resources conducive to student learning. Program specific equipment (large dollar expenditures especially in vocational technical programs) and campus technology along with the corresponding infrastructure is essential. Facilities are aging and need to be maintained. Effective teaching and learning requires excellent, well-trained faculty, current equipment and facilities, and staff to provide the necessary learning resources students and their prospective employers demand.

2. Describe specific sharing practices of your college with other governmental and educational entities, which result in increased efficiencies

NCC recognizes the educational and cost benefits of sharing with other governmental and educational entities. A few examples of this include:

- *ACCES – Alliance of Community Colleges for Electronic Sharing – consortium for purchase and implementation of Datatel Colleague system
- *ICCOG – Iowa Community College Online Consortium for delivery of online classes
- *Jointly administered programs with high schools; articulation agreements
- *Cooperative arrangement with Briar Cliff University
- *Alternative High School system operated by NCC in cooperation with local school districts
- *Dairy Science program with Northeast Iowa Community College
- *EntrePrep program for high school seniors with support of local schools and business and industry sponsors

As opportunities emerge, sharing is always a consideration.

IOWA CENTRAL COMMUNITY COLLEGE

1. What are your college's most critical instructional needs?

A summary of the amounts requested for equipment for FY 2005-2006 is:

Business Department - \$54,580
Health Science Department - \$164,452
Industrial Technology Department- \$360,138
Math/Science Department - \$63,200
Computer Labs - \$108,000
Music - \$73,509
Library - \$157,200
Iowa Central Telecommunications System - \$78,000

2. Describe specific sharing practices of your college with other governmental and educational entities, which result in increased efficiencies

Iowa Central Community College provides office space at the Fort Dodge Center for the Fort Dodge Area Office of the Iowa Division of Vocational Rehabilitation Services and provides office space for a satellite operation of Buena Vista University. Space is provided to Prairie Lakes Area Education Agency for offices and for the operation of the Prairie Lakes Media Center. The Fort Dodge regional office of the Iowa Workforce Development will soon move to a new building nearing completion at the Fort Dodge Center.

The students and staff of Iowa Central Community College benefit from the use of the services provided by the above named entities located at the Fort Dodge Center.

IOWA VALLEY COMMUNITY COLLEGE

1. What are your college's most critical instructional needs?

The most critical need at Iowa Valley Community College District is adequate state aid to be able to add faculty positions.

Critical instructional needs for Iowa Valley include resources for ESL, job skill training in Spanish and job training in general. Also, classroom space especially during the heart of the day when demand for classes is strongest, advanced instructional technology support and hardware, and increased student and staff server space are additional critical needs.

Other critical need issues are the need for a common internet platform and more support for internet class websites, e-instruction advancement, smart boards, and support and technical aptitude for instructional training on all technology and classroom assessment methods.

Iowa Valley would benefit from improved data collection regarding prospective student program needs as well as data on student learning outcomes and transfer or employment success.

2. Describe specific sharing practices of your college with other governmental and educational entities, which result in increased efficiencies

Iowa Valley shares in a safety manager position with local entities in order to address risk management concerns. Absent this sharing it is likely no one institution would hire a person to address these issues. Risk management leads to fewer losses and lower property, liability and worker compensation insurance costs.

We cooperate with several cities and towns to provide training for ambulance, fire and law enforcement. This consolidated effort is efficient and cost effective. We provide easy access to the use of our facilities by local governmental and educational entities.

Iowa Valley operates alternative high schools in cooperation with area high schools. We have joint agreements with county government to address adult handicap career development needs and operate those programs. We make credit recovery available to high school students at the Iowa Valley Education and Training Center.

Many of our staff serve on local boards and committees.

Iowa Valley is active in local economic development as well as workforce development. Because resources are limited, these partnerships are vital in creating, efficiently and productively, the needed and important economic growth.

Efficiencies and savings result from cooperative purchasing programs as well. Iowa Valley is a member of Insurance Management Program for Area Community Colleges, which provides cost effective broad coverage for property, casualty and workers compensation. The pool is coordinated and supervised by a shared risk manager professional.

HAWKEYE COMMUNITY COLLEGE

1. What are your college's most critical instructional needs?

Hawkeye Community College's most critical need is to find an appropriate funding mechanism for technical education which includes state of the art instructional/program capital equipment for the students to have hands-on experiences to better prepare them for critical positions in business and industry when they graduate. Also needed are in-service opportunities for faculty and staff to maintain and increase their knowledge of the current and future needs of business and industry.

2. Describe specific sharing practices of your college with other governmental and educational entities, which result in increased efficiencies

The ACCES administrative computer consortium, which consists of Northeast Iowa Community College, Iowa Lakes Community College, Northwest Iowa Community College, Hawkeye Community College, Eastern Iowa Community College, Kirkwood Community College, Southeastern Community College and two *Illinois Community Colleges*, was formed to increase efficiencies. Currently we have embarked on implementing a new software package and are sharing training and cost of the software together as we all implement the new Datatel system.

Cedar Valley Library Consortium shares a single integrated and automated library system with UNI, Waterloo Public Library, Cedar Falls Public Library, Allen College, and Hawkeye Community College. This results in both greater capacity and reduced costs for each of the institutions. It also expands availability of library resources throughout the community.

The H-TAC project reduces the cost of Internet services for the participating community colleges and universities.

The Medical Lab Technology program at HCC is a part of a consortium with North Iowa Area Community College and Northeast Iowa Community College. Students at both of these colleges complete their first year at their campuses and then transfer to HCC for their second year of the Associate in Applied Science Degree program.

EASTERN IOWA COMMUNITY COLLEGE DISTRICT

1. What are your college's most critical instructional needs?

We have strong and escalating needs in the following areas:

Increasing the proportion of sections taught by full-time rather than adjunct faculty.

Replacing and upgrading technology and workforce training equipment to remain current.

Providing ongoing faculty development, particularly in technical/vocational curricular arenas.

2. Describe specific sharing practices of your college with other governmental and educational entities, which result in increased efficiencies

Providing college-level coursework, both transfer and vocational, for area high school students.

Collaborating with other community colleges and higher education institutions to provide critically needed programs and services.

KIRKWOOD COMMUNITY COLLEGE

1. What are your college's most critical instructional needs?

Kirkwood's ongoing needs are still instructional equipment and classroom and office facilities during the peak times of the day/week.

2. Describe specific sharing practices of your college with other governmental and educational entities, which result in increased efficiencies

Kirkwood is a member of numerous consortiums with other community colleges and education agencies to pool resources and increase our buying power. Some examples are:

ACCES (Alliance of Community Colleges for Electronic Systems)

-Used for purchasing data processing hardware and software systems

IMPACC (Insurance Management Program for Area Community Colleges)

-Used for self funding and group purchasing of property, liability, and casualty insurance along with worker's compensation

MIIP (Metro Interagency Insurance Program)

-Used for self funding and group purchasing of health insurance for other CR/Marion area educational entities

DES MOINES AREA COMMUNITY COLLEGE

1. What are your college's most critical instructional needs?

To continue to provide quality education by hiring quality faculty and providing state of the art materials and learning equipment without affecting access as a result of increasing tuition costs.

2. Describe specific sharing practices of your college with other governmental and educational entities, which result in increased efficiencies

The College has many sharing practices both internally among DMACC departments and externally with other institutions and agencies. All three of the Regent's institutions have shared sites and shared programs with the College. The Two-Plus-Two program in Carroll allows students to attend two years of community college at DMACC and easily transition into UNI without having to leave Carroll. DMACC instructors often provide training for Business Resources clients. The One Source Training department allows all community colleges to share training expertise to benefit business and industry regardless of their physical location. College land and buildings are also shared with the Iowa Forensic Lab, the future FFA project, the Area Education Agency and the Iowa Energy Center. These arrangements allow the entity to save on location and building costs; and provides the College with additional (shared) facilities and expertise to train the students. The College's ACE agreements have created a special partnership between business and industry, the College, and the Department of Economic Development; all to the benefit of the students. Continuing Education offerings continue to combine the resources of the College and many governmental and private entities to provide quality training. The Story County Career Academy being constructed in Ames is a partnership between DMACC, Story County school districts and private industry. The College continually works to develop such partnerships and resource-sharing activities.

WESTERN IOWA TECH COMMUNITY COLLEGE

1. What are your college's most critical instructional needs?

The College's most critical instructional needs include additional qualified full-time faculty in high-demand programs and systematic infrastructure to support student academic outcomes assessment.

2. Describe specific sharing practices of your college with other governmental and educational entities, which result in increased efficiencies

The College has many practices of sharing and collaborating. Listed below are just a few of those practices.

- Collaboration with K-12 districts in the delivery of college coursework to current high school students through our College Now program.
- Collaboration with transfer institutions in on-campus staffing for recruitment and advising.
- Collaboration with several Iowa community colleges in the delivery of college degrees on the Internet through ICCOC.
- Collaboration with all Iowa community colleges in the delivery of customized training for business and industry through One Source.
- Partnership with the city of Sioux City to purchase fuel and maintenance service for college vehicles.
- Partnership with the two private four-year colleges in Sioux City to pool natural gas purchase.

IOWA WESTERN COMMUNITY COLLEGE

1. What are your college's most critical instructional needs?

Without a doubt, IWCC's most critical budgetary needs for instruction relate to the career and technical programs at the college. More specifically, the needs relate to the extraordinary costs of maintaining current technology. For example, we presently have a significant need for trained, qualified healthcare professionals. These programs are very costly to begin with because of the labor-intense nature of the clinical experiences for students. In addition, the equipment for delivering health care services evolves daily and thus the college must maintain its instructional equipment. These programs include nursing, dental hygiene, surgical technology, and many others. Beyond the health careers, one does not need to look far to find that programs like Sign Language Interpreting require very specific computerized teaching methodologies. One can also easily identify the constantly changing fields of transportation (automotive and diesel), agriculture, horticulture, aviation, engineering technologies, and veterinary technology where we must remain current with our instructional equipment.

In addition, one must realize that the operational costs for career and technical programs present significant challenges from every aspect. The staffing needs demand very specific – and in many cases – high-demand skills. The facilities require specific space and equipment needs much more demanding and less flexible than those for traditional arts and sciences classes. And finally, the instructional materials and supplies required are far more costly than arts and sciences.

2. Describe specific sharing practices of your college with other governmental and educational entities, which result in increased efficiencies

IWCC has numerous partnerships and collaborations resulting in increased efficiencies including a wide variety of endeavors with K-12 schools in our area. We share space and personnel through the use of the “Academy” concept to deliver both arts & sciences courses and career & technical educational opportunities. One example involves four local school districts partnering to create a common schedule and then utilizing their resources (appropriately qualified instructors and facilities) under the college's direction to allow high-achieving senior students to access college-level courses at their agreed-upon mutual location. The college also coordinates ICN-based instructional opportunities as well as a range of on-campus courses. In addition, IWCC serves as the fiscal agent and coordinating entity for our Tech-Prep Consortium whereby IWCC provides the management services to maximize Perkins funding for local schools that choose to participate.

Another exceptional partnership is the Iowa Community College Online Consortium. This multi-college collaboration (seven community colleges) provides a means for delivering high-quality online instruction via a contract with eCollege that would not be economically feasible for IWCC alone. Through this partnership, students are provided with enhanced educational opportunities, faculty development and training receives significant support (the consortia received a Title III grant this year to enhance this also), and each college benefits from the ongoing communication at multiple levels – faculty, student services and administration.

SOUTHWESTERN COMMUNITY COLLEGE

1. What are your college's most critical instructional needs?

- Funding for the College's Quality Faculty Plan to cover the costs of in-house staff development for instructors.
- Funding for up-to-date instructional technology and equipment.
- Funding for new HVAC in main instructional building.
- Funding for Spanish Instructor.
- Funding for Institutional Effectiveness / Assessment Plan Activities.
- Funding for start-up of new instructional programs.

2. Describe specific sharing practices of your college with other governmental and educational entities, which result in increased efficiencies

- Iowa Community College Online Consortium.
- 28E Contracts with Area 14 school districts.
- ICN Spanish with Iowa Central Community College.
- Shared courses with Buena Vista University.
- Sharing of instructional costs with Area 14 Education Agency.
- Area hospitals and long term care facilities for Health Career course offerings and Nursing Education clinical sites.

INDIAN HILLS COMMUNITY COLLEGE

1. What are your college's most critical instructional needs?

IHCC's most critical instructional need is a building for Health Occupations programs. Health Occupations are the programs that are growing most rapidly due to a need for health care workers in our area, state, and region. We have added several new programs over the last two years and are preparing others. Health Occupations programs often require specific lab areas and equipment.

New programs and the updating of high-tech programs also create instructional needs. We have continued equipment and supply needs in Land-based Business Entrepreneurship, Bioprocess Technology, Robotics, and Laser Electro-optics.

IHCC is currently developing online delivery for the Health Information Technology program. Other programs will be added to the online format as appropriate. Online instruction creates instructional needs in technology systems, technical support, and faculty development.

2. Describe specific sharing practices of your college with other governmental and educational entities, which result in increased efficiencies

We are currently sharing two health occupations programs with other community colleges: Surgical Technology with Kirkwood Community College and Medical Laboratory Technology with Des Moines Area Community College. We are currently investigating one more health program for sharing.

We are preparing some program sharing in the area of Bioprocess Technology.

We share courses and programs with several high schools, sharing our facilities, sometimes theirs, and often ICN rooms.

SOUTHEASTERN COMMUNITY COLLEGE

1. What are your college's most critical instructional needs?

- New and replacement (life-cycle) technology/equipment.
- Professional development, mentoring, and orientation opportunities.
- Facilities for labs, particularly in the area of Health Sciences.
- Data gathering and processing for planning.
- Health Sciences (Nursing) instructors.

2. Describe specific sharing practices of your college with other governmental and educational entities, which result in increased efficiencies

- Shared facility in Ft. Madison that serves as attendance center for SCC programs and an Alternative High School for the Ft. Madison Community School District.
- Shared facility in Mt Pleasant used for instructional programming and economic development by SCC and Iowa Wesleyan College.
- SCC provides office space on Keokuk Campus for Region 16 Workforce Investment Act.
- SCC provides and maintains a financial management system for the workforce development programs coordinated by the Region 16 Coordinating Service Provider.
- SCC provides an accounting and financial management system for fiscal controls and accounting procedures for Iowa Workforce Development.
- SCC, the Des Moines County Board of Supervisors, and the Des Moines County Fair Association established a joint agency (CCFSA) to provide facilities for respective activities.
- SCC and the Burlington/West Burlington Area Chamber of Commerce are co-located in a facility that provides for enhancing training and economic development opportunities.

Southeastern Community College, Continued

- SCC provides general education services at the Mt. Pleasant Correctional Facility and the Iowa State Prison, Ft. Madison, for the Iowa Department of Corrections.
- SCC and Carl Sandburg College, Galesburg, Illinois, have entered into an agreement that provides for the joint cooperation of the two institutions in conducting annual inter-staff meetings, cooperative recruiting activities, reciprocal attendance at college fairs and advisor meetings, cooperative marketing efforts, and reciprocal student attendance.
- SCC provides educational facilities for the State of Iowa Division of Vocational Rehabilitation Services, including accessible interviewing and office quarters and telephone to facilitate close coordination of counseling, planning student service activities, and educational programming. Students who are applicants of DVRS are eligible for all educational and ancillary services, including reasonable accommodations provided by SCC.
- SCC sharing practices with local Area 16 K-12 school districts include the following:
 1. SCC provides dual credit arts and sciences courses specifically for high school students.
 2. SCC offers a planned sequence of courses for area high school students by establishing Career Academies via 28E agreements.
 3. SCC provides instruction for area high school at-risk students.
- SCC is the administrator and supervisor of a three party agreement with Great River Area Education Agency #16 and Area #16 K-12 School Districts to provide vocational individualized Education Programming to special needs students transitioning to college.
- Course and program articulation has been done with numerous four-year colleges for transferability of credits.

APPENDIX A: GLOSSARY OF TERMS

GLOSSARY OF TERMS

Fiscal Year

Operation time period, which is from July 1 to June 30 for the community colleges.

Accounting Funds

General Fund

The General Fund is available for any legally authorized purpose and is, therefore, used to account for revenue and expenditures for activities not provided for in other funds. The General Fund consists of the Unrestricted Fund and the Restricted Fund.

Unrestricted Fund 1

The Unrestricted Fund (Fund 1) is to include the organizational units to be financed and are directly concerned with the operation of and support of the educational program as a whole—with the only restrictions are those imposed by the budget.

Restricted Fund 2

The Restricted Fund (Fund 2) is used to account for resources that are available for the operation and support of the education program, but which are restricted as to their use by an outside agency or person.

Combined Funds 1 and 2

The total of Fund 1 plus Fund 2 (Unrestricted and Restricted Funds).

Auxiliary Fund 3

The Auxiliary Fund (Fund 3) is used to record resources received, held, and disbursed by an institution, over which the institution has determination as to the nature and degree of receipts and expenditures.

Agency Fund 4

The Agency Fund (Fund 4) records resources received, held, and disbursed by a college, as a fiscal agent for others. Revenue and expenditures should not be included as college revenue or expenditures and should be reported separately.

Scholarship Fund 5

The Scholarship Fund (Fund 5) contains resources identified as: 1) those funds available for awards to students, but are not in payment for services rendered to the institution and do not require repayment; and 2) off-campus work study shall be reported in this fund, but on-campus work study should not be. It should be reported in the fund which received the benefit of the work study student.

Loan Fund 6

Loan Funds (Fund 6) are those whose principle is loanable to needy students through interest bearing loans.

Plant Fund 7	Plant Funds (Fund7) include several sub-funds such as the unexpended plant sub-fund, the debt service sub-fund, investment in plant sub-fund and the voted tax sub-fund. All revenue and expenditures contained in these sub-funds relate to the historical or current cost of land, buildings, and their upkeep and operation.
Endowment Fund 8	Endowment Funds (Fund 8) are those resources, the principal of which shall be maintained inviolate to conform to restrictions placed thereon by the donor or other outside agency. Generally, only the income from these funds may be used and the net income, from endowment fund investments, should not be reported as transactions of the endowment fund group, but should be reported directly in the fund group from which such income will be expended.
Accounting Functions (within all Funds)	Liberal Arts and Sciences Education, Vocational and Technical Education, General Adult Education, Cooperative Programs or Services, General Administration, Student Services, Learning Resources, Physical Plant, and General Institution.

Revenue Sources

Unrestricted Fund Balance	The excess of revenue over expenditures from current or preceding years, which are available to be spent for any purpose.
Restricted Fund Balance	An excess of revenue over expenditures from current or previous years that must be spent for specific purposes.
Student Fees	Incidental fees collected from students; such as lab, graduation, transcript, and other similar type fees.
Tuition	Tuition charges paid by students for attending classes/programs at an institution.
Local Tax Support	Taxes levied on property in a merged area for specific purposes; such as equipment replacement, operations, tort, and other similar activities.
State Support	Revenue received from state sources; such as state general aid, state work-study, and other types of monies from the state treasury.
Federal Support	Revenue categorized as being federal in origin, even though it may pass through on state warrants. Examples are federal vocational aid, special needs, Titles I, II, III, VI and VII, and similar funds.
Sales and Services	Incidental revenue produced by a sub-group of the institution; such as vending machines, rental of college facilities, bookstore, and other similar activities.

Other Income	Any other miscellaneous income; such as interest, gifts/grants or any other source of income not identified in any other area.
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Expenditure Categories

Salaries, Related Payroll and Fringe Benefits	A group of expense accounts, which relate to the salaries, related payroll, and fringe benefits, for employees of the community college.
Services	This group of accounts is charged with fees paid for services by persons not on the institution's payroll.
Materials, Supplies and Travel	This category of expenses is identified as materials, supplies, and travel.
Other Current Expenses	Miscellaneous expenses related to operation of the community college.
Instructional Equipment	Necessary equipment purchased for use in an instructional program or course offered by a community college.
Capital Outlay	Purchased equipment, vehicles, library books/films, land buildings and fixed equipment, other structures, and improvements necessary for the operation of an institution.

Terms

NACUBO	National Association of College and University Business Officers
AICPA	Association of Independent Certified Public Accountants
GAAP	Generally Accepted Accounting Principles